

Please amend the above-identified application as follows:

**IN THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

1. (Previously presented) A light emitting device comprising:

- a substrate having an insulating surface;
- a first transparent film comprising silicon oxide formed over the substrate;
- a second transparent film comprising silicon oxynitride over the first transparent film;
- a third transparent film comprising silicon nitride over the second transparent film;
- a first electrode formed over the third transparent film;
- a layer including an organic compound formed over the first electrode; and
- a second electrode formed over the layer including the organic compound,

wherein a refractive index of the second transparent film gradually increases from a first interface at a side of the first transparent film to a second interface at a side of the third transparent film.

2-3. (Canceled)

4. (Previously presented) The light emitting device according to claim 1, wherein the light emitting device is incorporated in at least one selected from the group consisting

of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

5. (Currently amended) A light emitting device comprising:

a first substrate having an insulating surface;

a first electrode formed over the first substrate;

a layer including an organic compound formed over the first electrode;

a second electrode formed over the layer including the organic compound;

a first transparent film comprising silicon ~~oxynitride~~ nitride formed over the second electrode; [[and]]

a second transparent film comprising silicon oxynitride over the first transparent film;

a third transparent film comprising silicon oxide over the second transparent film;  
and

a second substrate over the transparent film, wherein a gap between the transparent film and the second substrate is filled with a substance,

wherein the substance is an inert gas or a resin, and

wherein a refractive index of the transparent film gradually decreases from a first interface at a side of the second electrode to a second interface at a side of the substance.

6-7. (Canceled)

8. (Previously presented) The light emitting device according to claim 5, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

9. (Previously presented) A light emitting device comprising:

- a substrate having an insulating surface;
- a first transparent film comprising silicon oxide formed over the substrate;
- a second transparent film comprising silicon oxynitride over the first transparent film;
- a third transparent film comprising silicon nitride over the second transparent film;
- a first electrode formed over the third transparent film;
- a layer including an organic compound formed over the first electrode; and
- a second electrode formed over the layer including the organic compound,

wherein a composition ratio of oxygen in the second transparent film decreases, while a composition ratio of nitrogen in the second transparent film increases from a first interface at a side of the first transparent film to a second interface at a side of the third transparent film, and

wherein a refractive index of the second transparent film gradually increases from the first interface to the second interface.

10-13. (Canceled)

14. (Previously presented) The light emitting device according to claim 9, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

15. (Currently amended) A light emitting device comprising:

a first substrate having an insulating surface;

a first electrode formed over the first substrate;

a layer including an organic compound formed over the first electrode;

a second electrode formed over the layer including the organic compound;

a first transparent film comprising silicon ~~oxynitride~~ nitride formed over the second electrode; [[and]]

a second transparent film comprising silicon oxynitride over the first transparent film;

a third transparent film comprising silicon oxide over the second transparent film;  
and

a second substrate over the transparent film, wherein a gap between the transparent film and the second substrate is filled with a substance,

wherein the substance is an inert gas or a resin,

wherein a composition ratio of oxygen in the transparent film increases, while a composition ratio of nitrogen in the transparent film decreases from a first interface at a side of the second electrode to a second interface at a side of the substance, and

wherein a refractive index of the transparent film gradually decreases from the first interface to the second interface.

16-18. (Canceled)

19. (Previously presented) The light emitting device according to claim 15, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

20. (Previously presented) A method for manufacturing a light emitting device comprising:

forming a first transparent film comprising silicon oxide over a substrate having an insulating surface;

forming a second transparent film comprising silicon oxynitride over the first transparent film;

forming a third transparent film comprising silicon nitride over the second transparent film;

forming a first electrode over the third transparent film;

forming a layer including an organic compound over the first electrode; and

forming a second electrode over the layer including the organic compound,

wherein the second transparent film is formed so that a refractive index of the transparent film gradually increases from a first interface at a side of the first transparent film to a second interface at a side of the third transparent film.

21-22. (Canceled)

23. (Previously presented) The method for manufacturing a light emitting device according to claim 20, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

24. (Currently amended) A method for manufacturing a light emitting device comprising:

forming a first electrode over a first substrate having an insulating surface;

forming a layer including an organic compound over the first electrode;

forming a second electrode over the layer including the organic compound;

forming a first transparent film comprising silicon ~~oxynitride~~ nitride over the second electrode;

forming a second transparent film comprising silicon oxynitride over the first transparent film;

forming a third transparent film comprising silicon oxide over the second transparent film;

providing a second substrate over the transparent film; and

filling at least a gap between the transparent film and the second substrate with a substance ,

wherein the substance is an inert gas or a resin, and

wherein the transparent film is formed so that a refractive index of the transparent film gradually decreases from a first interface at a side of the second electrode to a second interface at a side of the substance.

25-26. (Canceled)

27. (Previously presented) The method for manufacturing a light emitting device according to claim 24, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

28. (Previously presented) A method for manufacturing a light emitting device comprising:

forming a transparent film comprising silicon oxynitride over a substrate having an insulating surface, wherein the transparent film is formed by sputtering using a silicon oxide target and a silicon nitride target;

forming a first electrode over the transparent film;

forming a layer including an organic compound over the first electrode; and

forming a second electrode over the layer including the organic compound,  
wherein the transparent film is formed so that a composition ratio of oxygen in the transparent film gradually decreases, while a composition ratio of nitrogen in the transparent film gradually increases from a first interface at a side of the substrate to a second interface at a side of the first electrode.

29. (Canceled)

30. (Previously presented) The method for manufacturing a light emitting device according to claim 28, wherein the transparent film is formed so that the refractive index of the transparent film gradually increases from the first interface to the second interface.

31-32. (Canceled)

33. (Previously presented) The method for manufacturing a light emitting device according to claim 28, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

34. (Previously presented) A method for manufacturing a light emitting device comprising:

forming a first electrode over a first substrate having an insulating surface;



forming a layer including an organic compound over the first electrode;  
forming a second electrode over the layer including the organic compound;  
forming a transparent film comprising silicon oxynitride over the second electrode, wherein the transparent film is formed by sputtering using a silicon oxide target and a silicon nitride target;  
providing a second substrate over the transparent film; and  
filling a gap between the transparent film and the second substrate with a substance,  
wherein the substance is an inert gas or a resin, and  
wherein the transparent film is formed so that a composition ratio of nitrogen in the transparent film gradually decreases, while a composition ratio of oxygen in the transparent film gradually increases from a first interface at a side of the second electrode to a second interface at a side of the substance.

35. (Canceled)

36. (Previously presented) The method for manufacturing a light emitting device according to claim 34, the transparent film is formed so that the refractive index of the transparent film gradually decreases from the first interface to the second interface.

37-38. (Canceled)

39. (Previously presented) The method for manufacturing a light emitting device according to claim 34, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.